

Fill in this information to identify the case:

United States Bankruptcy Court for the:

EASTERN DISTRICT OF NEW YORK, CENTRAL ISLIP DIVISION

Case number (*if known*) _____ Chapter 11

Check if this is an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

04/25

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name	<u>IPA Asset Management, LLC</u>		
2. All other names debtor used in the last 8 years	<p>Include any assumed names, trade names and <i>doing business as</i> names</p> <hr/>		
3. Debtor's federal Employer Identification Number (EIN)	<u>26-2107798</u>		
4. Debtor's address	Principal place of business	Mailing address, if different from principal place of business	
	<u>45 Sarah Drive Farmingdale, NY 11735</u>	<u>P.O. Box, Number, Street, City, State & ZIP Code</u>	
	<u>Number, Street, City, State & ZIP Code</u>	Location of principal assets, if different from principal place of business	
	<u>Suffolk County</u>	<u>Number, Street, City, State & ZIP Code</u>	
5. Debtor's website (URL)	<hr/>		
6. Type of debtor	<input checked="" type="checkbox"/> Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) <input type="checkbox"/> Partnership (excluding LLP) <input type="checkbox"/> Other. Specify: _____		

Debtor IPA Asset Management, LLC
 Name _____ Case number (*If known*) _____

7. **Describe debtor's business****A. Check one:**

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. Check all that apply

- Tax-exempt entity (as described in 26 U.S.C. §501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

53138. **Under which chapter of the Bankruptcy Code is the debtor filing?****Check one:**

- Chapter 7
- Chapter 9
- Chapter 11. **Check all that apply:**

- Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,424,000 (amount subject to adjustment on 4/01/28 and every 3 years after that).
- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and it chooses to proceed under Subchapter V of Chapter 11.
- A plan is being filed with this petition.
- Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

- Chapter 12

9. **Were prior bankruptcy cases filed by or against the debtor within the last 8 years?** No. Yes.

If more than 2 cases, attach a separate list.

District _____	When _____	Case number _____
District _____	When _____	Case number _____

10. **Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?** No Yes.

List all cases. If more than 1, attach a separate list

Debtor	<u>31FO LLC</u>	Relationship	<u>Affiliate</u>
--------	-----------------	--------------	------------------

District	<u>Eastern</u>	When	<u>10/10/24</u>	Case number, if known	<u>24-73893-REG</u>
----------	----------------	------	-----------------	-----------------------	---------------------

Debtor IPA Asset Management, LLC Case number (*if known*) _____
 Name _____

11. Why is the case filed in this district?	<i>Check all that apply:</i> <input checked="" type="checkbox"/> Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
	<input type="checkbox"/> A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.
12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?	<input checked="" type="checkbox"/> No
	<input type="checkbox"/> Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.
	Why does the property need immediate attention? (Check all that apply.)
	<input type="checkbox"/> It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety. What is the hazard? _____
	<input type="checkbox"/> It needs to be physically secured or protected from the weather.
	<input type="checkbox"/> It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
	<input type="checkbox"/> Other _____
	Where is the property? Number, Street, City, State & ZIP Code _____
	Is the property insured?
	<input type="checkbox"/> No
	<input type="checkbox"/> Yes. Insurance agency _____ Contact name _____ Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds	<i>Check one:</i>		
	<input checked="" type="checkbox"/> Funds will be available for distribution to unsecured creditors.		
	<input type="checkbox"/> After any administrative expenses are paid, no funds will be available to unsecured creditors.		
14. Estimated number of creditors	<input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> More than 100,000
15. Estimated Assets	<input type="checkbox"/> \$0 - \$50,000 <input type="checkbox"/> \$50,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$500,000 <input type="checkbox"/> \$500,001 - \$1 million	<input checked="" type="checkbox"/> \$1,000,001 - \$10 million <input type="checkbox"/> \$10,000,001 - \$50 million <input type="checkbox"/> \$50,000,001 - \$100 million <input type="checkbox"/> \$100,000,001 - \$500 million	<input type="checkbox"/> \$500,000,001 - \$1 billion <input type="checkbox"/> \$1,000,000,001 - \$10 billion <input type="checkbox"/> \$10,000,000,001 - \$50 billion <input type="checkbox"/> More than \$50 billion
16. Estimated Liabilities	<input type="checkbox"/> \$0 - \$50,000 <input type="checkbox"/> \$50,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$500,000 <input type="checkbox"/> \$500,001 - \$1 million	<input checked="" type="checkbox"/> \$1,000,001 - \$10 million <input type="checkbox"/> \$10,000,001 - \$50 million <input type="checkbox"/> \$50,000,001 - \$100 million <input type="checkbox"/> \$100,000,001 - \$500 million	<input type="checkbox"/> \$500,000,001 - \$1 billion <input type="checkbox"/> \$1,000,000,001 - \$10 billion <input type="checkbox"/> \$10,000,000,001 - \$50 billion <input type="checkbox"/> More than \$50 billion

Debtor IPA Asset Management, LLC
Name _____ Case number (if known) _____

 Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature
of authorized
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on June 27, 2025
MM / DD / YYYY

/s/ David De Rosa
Signature of authorized representative of debtor

David De Rosa
Printed name

Title Managing Member

18. Signature of attorney

/s/ Kevin Nash
Signature of attorney for debtor

Date June 27, 2025
MM / DD / YYYY

Kevin Nash
Printed name

Goldberg Weprin Finkel Goldstein LLP
Firm name

125 Park Ave
New York, NY 10017-5690
Number, Street, City, State & ZIP Code

Contact phone _____ Email address knash@gwfglaw.com

1927656 NY
Bar number and State

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

In re:

-----x
Chapter 11

IPA Asset Management, LLC,

Case No.

Debtor.
-----x

DEBTOR'S DECLARATION PURSUANT TO LOCAL BANKRUPTCY RULE 1007-4

David D. DeRosa declares the following under penalties of perjury pursuant to 28 U.S.C. § 1746:

1. I am Manager and sole 100% member of IPA Asset Management, LLC (the “Debtor”) and, as such, I am fully familiar with the facts and circumstances set forth herein.

2. I respectfully submit this Declaration pursuant to Local Rule 1007-4 to assist the Court, creditors and other parties-in-interest in understanding the circumstances necessitating the filing of this Chapter 11 case and the Debtor’s plans to emerge from bankruptcy.

3. The Debtor is a real estate holding company which currently holds title to four residential properties in Suffolk County. The Debtor is an affiliate of 31FO LLC a Chapter 11 debtor-in-possession before this Court (Case No. 24-73893-REG), which is the owner of real property located at 31 Fort Hill, Lloyd Harbor, NY (the “Fort Hill Properety”). The Debtor is also subject to the same confession of judgment entered by Mangotree Real Estate Holdings L.P. (“Mangotree”) against 31FO LLC and others following payment defaults under a settlement agreement entered on July 17, 2023 (the “Settlement”).

4. The Settlement was reached through mediation to resolve litigation between my former partner, Rakesh Bhargava, and myself, arising out of the dissolution of our real estate investment business. The main funding source for the Settlement is the sale of the Fort Hill

Property. The Fort Hill Property is being actively marketed, and has attracted a significant offer which is under negotiation and, hopefully, will result in a contract of sale sufficient to satisfy the confession of judgment in full.

5. In the interim, however, Mangotree previously received relief from the automatic stay in the 31FO LLC case and is pursuing a sheriff's sale of various properties owned by this Debtor and certain affiliates, including the Fort Hill Property. Notice of a September 9, 2025 Sheriff's Sale is scheduled to be published shortly. The mere publication of the notice will adversely impact the value of the Debtor's properties and hinder efforts to complete the sale of the Fort Hill Property. Hence the Debtor is seeking Chapter 11 relief in its own right, to maximize the ability to obtain fair market values for all assets, including the Debtor's properties, identified as follows :

3 BR, 2 Bath residence at 8 Heron Path, Coram, NY
3 BR, 2 Bath residence at 119 Hidden Ponds Circle, Smithtown, NY
3 BR, 2 Bath residence at 26 Appel Drive Esq, Shirley, NY
4 BR, 3 Bath residence at 91 West Shore Road, Huntington, NY

Local Rule 1007-4 Disclosures

6. Pursuant to Local Rule 1007-4(a)(iv) and (v), no committees were formed prior to the filing of the Debtor's Chapter 11 Petition.

7. Pursuant to Local Rule 1007-4(a)(vi), the list of the 20 largest creditors is filed herewith.

8. Pursuant to Local Rule 1007-4(a)(vii), a schedule of secured creditors shall be filed within the next two weeks.

9. Pursuant to Local Rule 1007-4(a)(viii), the Debtor's properties are listed above.

10. Pursuant to Local Rule 1007-4(a)(ix), the equity interests in the Debtor are not publicly traded, but are held solely by me as the 100% member.

11. Pursuant to Local Rule 1007-4(a)(x), none of the Debtor's assets are in the possession or custody of any custodian, public officer, mortgagee, pledge, assignee of rents or secured creditor.

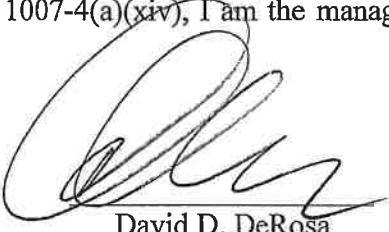
12. Pursuant to Local Rule 1007-4(a)(xi), a schedule of leases shall be filed within the next two weeks.

13. Pursuant to Local Rule 1007-4(a)(xii), the Debtor's books and records are in my possession at the offices of IPA at 45 Sarah Drive, Farmingdale, New York.

14. Pursuant to Local Rule 1007-4(a)(xiii), a list of pending lawsuits is filed herewith.

15. Pursuant to Local Rule 1007-4(a)(xiv), I am the manager of the Debtor, serving without salary or other compensation.

Dated: June 27, 2025



The image shows a handwritten signature in black ink, which appears to read "David D. DeRosa". The signature is fluid and cursive, with a large, stylized initial 'D' and 'R'.

David D. DeRosa

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

-----X
In re:

Chapter 11

IPA Asset Management, LLC,

Case No.

Debtor.

-----X

LIMITED LIABILITY COMPANY RESOLUTION

At a special meeting of the members of IPA Asset Management, LLC (the “Company”) held on June 27, 2025, and upon the unanimous consent of me as the sole member after motion duly made and carried, it was:

RESOLVED, that the Company is authorized to execute and file a bankruptcy petition under Chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the Eastern District of New York and to cause the prosecution thereof; and it is further

RESOLVED, that the Company is authorized to retain the law firm of GOLDBERG WEPRIN FINKEL GOLDSTEIN LLP, as bankruptcy counsel for the purpose of filing and prosecuting the Chapter 11 petition on the company’s behalf.

Dated: Farmingdale, New York
June 27, 2025

IPA Asset Management, LLC

By

Name: David D. DeRosa

Title: Managing Member

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

In re:

-----X
Chapter 11

IPA Asset Management, LLC,

Case No.

Debtor.

-----X
LIST OF EQUITY HOLDERS

David D. DeRosa 100%

Dated: New York, New York
June 27, 2025

IPA Asset Management, LLC

By: 

Name: David D. DeRosa
Title: Managing Member

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

In re:

X Chapter 11

IPA Asset Management, LLC,

Case No.

Debtor.

LIST OF LAWSUITS

1. Mangotree Real Estate Holdings L.P. et al. v. Island Properties & Associates, LLC et al.
Supreme Court, Suffolk County.
Confession of Judgment
Index No. 617567-2024

Plaintiff's Attorney: Philip J. Campisi, Jr., Esq.
Westerman Ball Ederer Miller Zucker & Sharfstein, LLP
1201 RXR Plaza
Uniondale, NY 11556

2. Mangotree Real Estate Holdings L.P. et al. v. IP& E Holdings, LLC et al.
Supreme Court, Suffolk County
Breach of Contract
Index No. 610148-2025

Plaintiff's Attorney: Philip J. Campisi, Jr., Esq.
Westerman Ball Ederer Miller Zucker & Sharfstein, LLP
1201 RXR Plaza
Uniondale, NY 11556

3. Marie Holdings Inc. v. David DeRosa et al.
Appellate Division, 2d Department
Case No. 2024-10112

Plaintiff's Attorney: Matthew Tannenbaum, Esq.
835 East Gate Boulevard, Suite 308
Garden City, NY 11530

4. Marie Holdings Inc. v. David DeRosa et al.
Supreme Court, Suffolk County
DCL
Index No. 200331/2022

Plaintiff's Attorney: Matthew Tannenbaum, Esq.
835 East Gate Boulevard, Suite 308
Garden City, NY 11530

5. Deutsche Bank Trust Company v. Brenda Reid et al
Appellate Division, 2d Department
Case No. 2024-12294

Plaintiff's Attorney: Kenneth Sheehan, Esq.
Aldridge Pite, LLP
40 Marcus Drive, Suite 200
Melville, NY 11747

6. Deutsche Bank Trust Company v. Brenda Reid et al
Supreme Court, Suffolk County
Index No. 606169/2018
Foreclosure

Plaintiff's Attorney: Kenneth Sheehan, Esq.
Aldridge Pite, LLP
40 Marcus Drive, Suite 200
Melville, NY 11747

7. The Bank of New York Mellon as Trustee v. Ivan Young et al.
Appellate Division, 2d Department
Case No. 2024-00559

Plaintiff's Attorney: John DiCaro, Esq.
LOGS Legal Group LLP
175 Mile Crossing Boulevard
Rochester, New York 14624

8. Deutsche Bank Trust Company v. Robert Mirabile et al
Appellate Division, 2d Department
Case No. 2024-04795

Plaintiff's Attorney: Sean P. Williams, Esq.
Davidson Fink LLP
400 Meridian Centre Blvd., Ste. 200
Rochester, New York 14618

9. Deutsche Bank Trust Company v. Robert Mirabile et al
Supreme Court, Suffolk County
Index No. 002164/2007
Foreclosure

Plaintiff's Attorney: Sean P. Williams, Esq.
Davidson Fink LLP
400 Meridian Centre Blvd., Ste. 200
Rochester, New York 14618

10. Deutsche Bank Trust Company v. Alan Pamla et al
Appellate Division, 2d Department
Case No. 2024-01773

Plaintiff's Attorney: Jamie Krapf, Esq.
McCabe, Weisberg & Conway, LLC
10 Midland Avenue, Suite 205
Port Chester, NY 10573

11. Deutsche Bank Trust Company v. Alan Palma et al
Supreme Court, Suffolk County
Index No. 018450/2010
Foreclosure

Plaintiff's Attorney: Jamie Krapf, Esq.
McCabe, Weisberg & Conway, LLC
10 Midland Avenue, Suite 205
Port Chester, NY 10573

12. HSBC Bank USA N.A., as Trustee v. IPA Asset Management, LLC
Appellate Division, 2d Department
Case No. 2023-05462

Plaintiff's Attorney: Adam P. Hartley, Esq.
Greenberg Traurig LLP
One Vanderbilt Avenue
New York, New York 10017

13. HSBC Bank USA N.A., as Trustee v. IPA Asset Management, LLC
Supreme Court, Suffolk County
Index No.
Foreclosure

Plaintiff's Attorney: Adam P. Hartley, Esq.
Greenberg Traurig LLP
One Vanderbilt Avenue
New York, New York 10017

14. U.S. Bank Trust N.A., as Trustee v. Alvin O. Horne Sr. et al.
Supreme Court, Suffolk County
Index No. 612886/2023
Foreclosure

Plaintiff's Attorney: Alexandra R. Heaney, Esq.
Gross Polowy LLC
1775 Wehrle Drive, Suite 100
Williamsville, NY 14221

15. Newburg Realty II, LLC et al., v. IPA Asset Management, LLC, et al.
Supreme Court, Suffolk County
Index No. 600124/2023
Partition

Plaintiff's Attorney: Jeffrey Sunshine, Esq.
Sunshine Isaacson Hecht, LLP
390 No. Broadway - Suite 200
Jericho, New York 11753

16. The Hamlet at Willow Creek v. Kyung Lee
Supreme Court, Suffolk County
Index No. 200745/2022
Breach of Contract

Plaintiff's Attorney: Lisa Albert, Esq.
Cohen, Warren, Meyer, & Gitter P.
98 Maple Avenue, Suite 100
Smithtown, New York 11787

17. IPA Asset Management, LLC v. Brian Schuman et al.
Supreme Court, Suffolk County
Index No. 605520/2020
Breach of Contract

Defendant's Attorney: Jeffrey Sunshine, Esq.
Sunshine Isaacson Hecht, LLP
390 No. Broadway - Suite 200
Jericho, New York 11753

18. Christiana Trust v. Diana DeRosa, et al.
Suffolk County, Supreme Court
Index No. 613951/2018
Tax foreclosure

Plaintiff's attorney: Michael Ehrenreich, Esq.
483 Chestnut Street
Cedarhurst, NY 11516

Dated: New York, New York
June 27, 2025

IPA Asset Management, LLC

By:


Name: David D. DeRosa
Title: Managing Member

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

In re:

-----x
Chapter 11

IPA Asset Management, LLC,

Case No.

Debtor.

-----x

LOCAL RULE 1073-3 CORPORATE OWNERSHIP STATEMENT

Pursuant to Federal Rule of Civil Procedure 7.1 and Local Rule 1073-3, IPA Asset Management, LLC certifies that it is a private non-governmental party, and has no corporate parent, affiliates and/or subsidiaries which are publicly held.

Dated: Farmingdale, New York

June 27, 2025

IPA Asset Management, LLC

By:


Name: David D. DeRosa

Title: Managing Member

**United States Bankruptcy Court
Eastern District of New York, Central Islip Division**

In re IPA Asset Management, LLC

Debtor(s)

Case No.

Chapter

11

VERIFICATION OF CREDITOR MATRIX

The above named debtor(s) or attorney for the debtor(s) hereby verify that the attached matrix (list of creditors) is true and correct to the best of their knowledge.

Date: June 27, 2025

/s/ David De Rosa
David De Rosa/Managing Member
Signer/Title

Date: June 27, 2025

/s/ Kevin Nash
Signature of Attorney
Kevin Nash
Goldberg Weprin Finkel Goldstein LLP
125 Park Ave
New York, NY 10017-5690
Fax:

Mangotree Real Estate Holdings L.P.
c/o Philip J. Campisi, Jr., Esq.
Westerman Ball Ederer Miller et al
1201 RXR Plaza
Uniondale, NY 11556

Marie Holdings Inc.
c/o Matthew Tannenbaum, Esq.
835 East Gate Boulevard, Suite 308
Garden City, NY 11530

Deutsche Bank Trust Company
c/o Kenneth Sheehan, Esq.
Aldridge Pite, LLP
40 Marcus Drive, Suite 200
Melville, NY 11747

The Bank of New York Mellon as Trustee
c/o John DiCaro, Esq.
LOGS Legal Group LLP
175 Mile Crossing Boulevard
Rochester, New York 14624

Deutsche Bank Trust Company
c/o Sean P. Williams, Esq.
Davidson Fink LLP
400 Meridian Centre Blvd., Ste. 200
Rochester, New York 14618

Deutsche Bank Trust Company
c/o Jamie Krapf, Esq.
McCabe, Weisberg & Conway, LLC
10 Midland Avenue, Suite 205
Port Chester, NY 10573

HSBC Bank USA N.A., as Trustee
c/o Adam P. Hartley, Esq.
Greenberg Traurig LLP
One Vanderbilt Avenue
New York, New York 10017

U.S. Bank Trust N.A., as Trustee
c/o Alexandra R. Heaney, Esq.
Gross Polowy LLC
1775 Wehrle Drive, Suite 100
Williamsville, NY 14221

Newburg Realty II, LLC
c/o Jeffrey Sunshine, Esq.
Sunshine Isaacson Hecht, LLP
390 No. Broadway - Suite 200
Jericho, New York 11753

The Hamlet at Willow Creek
c/o Lisa Albert, Esq.
Cohen, Warren, Meyer, & Gitter P.
98 Maple Avenue, Suite 100
Smithtown, New York 11787

Brian Schuman
c/o Jeffrey Sunshine, Esq.
Sunshine Isaacson Hecht, LLP
390 No. Broadway - Suite 200
Jericho, New York 11753

Christiana Trust
c/o Michael Ehrenreich, Esq.
483 Chestnut Street
Cedarhurst, NY 11516

Citibank, N.A.
388 Greenwich Street
New York, NY 10013

Deutsche Bank National Trust Co.
1761 East Saint Andrews Place
Santa Ana, CA 92705

HSBC Bank as Trustee
66 Hudson Boulevard East
New York, NY 10001

Internal Revenue Service
Centralized Insolvency Operations
PO Box 7346
Philadelphia, PA 19101-7346

NYC Department of Finance
Office of Legal Affairs
375 Pearl Street, 30th Floor
New York, NY 10038

NYC Department of Law
Attn: Bernadette Brennan, Esq.
100 Church St Rm 5-233
New York, NY 10007-2601

NYS Attorney General
28 Liberty St
New York, NY 10005-1400

NYS Department of Taxation
Bankruptcy/Special Procedure
PO Box 5300
Albany, NY 12205